



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
KENTON COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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EXECUTIVE SUMMARY

KENTON COUNTY FISCAL COURT FISCAL YEAR ENDED JUNE 30, 1999

On April 24, 2000, the Auditor of Public Accounts completed fieldwork on the audit of Kenton County Fiscal Court for the fiscal year ended June 30, 1999. This executive summary emphasizes the most important parts of our report.

Reports Issued

Independent Auditor's Report

- An unqualified opinion was issued on our audit and the reports of other auditors. We believe the financial statements are presented fairly, in all material respects.

Comments And Recommendations

The County Should Have A Written Agreement To Protect Deposits

- The County Should Maintain A Detailed Property And Equipment List For The Jail
- The Current Jailer Should Implement Proper Accounting and Reporting Standards
- The Former Jailer Should Deposit Receipts Intact Daily And Reconcile These Receipts To Daily Checkout Sheets
- Report On Compliance And On Internal Control

Report On Compliance And On Internal Control

Reportable Conditions - None

Notes To Financial Statements

Reporting Entity - The Jail Commissary and the Public Properties Corporation (PPC) Funds were included as part of the reporting entity. Also included is the Kenton County Golf Course Fund, which is audited by other auditors whose report is included as Appendix B.

Receivables - Receivables were due the Community Development Block Grant Fund for loans made from grant funds totaling \$409,291 as of June 30, 1999.

Long-Term Debt - Bonds outstanding for the PPC Fund (Nursing and Health Care Facilities Bond Issue) totaled \$3,550,000 as of June 30, 1999. Bonds outstanding for the PPC Fund (Park and Recreational Facilities Project Bond Issue) totaled \$2,355,000 as of June 30, 1999. Bonds outstanding for the PPC Fund (Parking Facilities Project Bond Issue) totaled \$16,315,000 as of June 30, 1999. Bonds outstanding for the PPC Fund (Courthouse Facilities Project Bond Issue) totaled \$19,920,000 as of June 30, 1999.

Long-Term Participation Agreement - Revenue bonds outstanding for the purpose of construction and reconstruction of jail facilities totaled \$3,383,650 as of June 30, 1999.

Self-Insurance Funds - Kenton County maintains a health insurance fund to provide health and dental insurance for their employees. They also maintain a self-insurance fund to provide liability and workmen's compensation for their employees.

Flexible Spending Account - Kenton County maintains a flexible spending account to provide tax-sheltered deductions for dependent childcare and medical expenses.

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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Richard L. Murgatroyd, Kenton County Judge/Executive

Honorable Rodney "Biz" Cain, Former Kenton County Judge/Executive

Members of the Kenton County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Kenton County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Kenton County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Kenton County Golf Course Fund. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Kenton County Golf Course Fund, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Kenton County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Richard L. Murgatroyd, Kenton County Judge/Executive

Honorable Rodney "Biz" Cain, Former Kenton County Judge/Executive

Members of the Kenton County Fiscal Court

In our opinion, based upon our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Kenton County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of June 30, 1999, in conformity with the cash basis of accounting described above.

Our audit was performed for the purpose of forming an opinion on the financial statements of Kenton County, Kentucky, taken as a whole. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present comments and recommendations, included herein, which discusses the following areas of noncompliance:

- The County Should Have A Written Agreement To Protect Deposits
- The County Should Maintain A Detailed Property And Equipment List For The Jail
- The Current Jailer Should Implement Proper Accounting And Reporting Standards
- The Former Jailer Should Have Deposited Receipts Intact Daily And Reconciled These Receipts To Daily Checkout Sheets

In accordance with Government Auditing Standards, we have also issued our report dated May 3, 2000, on our consideration of Kenton County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -

May 3, 2000

KENTON COUNTY OFFICIALS

June 30, 1999

| | |
|-----------------------|----------------------------------|
| Richard L. Murgatroyd | County Judge/Executive |
| Garry Edmondson | County Attorney |
| William Aylor | County Clerk |
| Mary Ann Woltenberg | Circuit Court Clerk |
| Charles L. Korzenborn | Sheriff |
| Terrance Carl | Jailer |
| Mark Vogt | Property Valuation Administrator |
| Ivan Frye | County Treasurer |
| David Suetholz | Coroner |
| Barbara Black | Commissioner |
| Dan Humpert | Commissioner |
| Adam Koenig | Commissioner |

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

KENTON COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash \$ 6,825,336

Road and Bridge Fund:

Cash 919,367

Jail Fund - Cash 207,259

Jail Commissary Fund - Cash 59,988

Local Government Economic Assistance Fund:

Cash 18,595

Public Properties Corporation Fund-Nursing and Health

Care Project:

Bond Account - Cash 205,116

Debt Service Reserve Account-

Cash 1,400

Investments 990,710

Public Properties Corporation Fund-Park and Recreational

Facility Project:

Bond Account - Cash 12,957

Public Properties Corporation Fund-Parking Facilities

Project:

Bond Account - Cash 85,269

Project Account - Cash 1,008,809

Public Properties Corporation Fund-Courthouse Facilities

Project:

Bond Account - Cash 266,910

Project Account - Cash 3,807,294

Project Account - Investments 654,863

Community Development Block Grant Fund:

Cash 472,538

Notes Receivable (Note 4) 409,291

Occupational License Tax Fund:

Cash 11,042,319

Investments 700,000

Special Police Fund - Cash 189,520

The accompanying notes are an integral part of the financial statements.

KENTON COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Assets and Other Resources (Continued)

Assets (Continued)

Self Insurance Fund:

| | |
|------------------------------|------------|
| Cash | \$ 646,700 |
| Investments | 625,326 |
| Flex Spending Account - Cash | 9,175 |
| Retirement Account - Cash | 2,184 |

Other Resources

Jail Fund:

| | |
|--|----------------------|
| Amounts to be Provided in Future Years for Jail Capital Lease Obligations - Bond Principal Payments | 3,383,650 |
| Public Properties Corporation Fund-Nursing and Health Care Project: | |
| Amounts to be Provided in Future Years for Bond Principal Payments | 3,344,884 |
| Public Properties Corporation Fund-Park and Recreational Facility Project: | |
| Amounts to be Provided in Future Years for Bond Principal Payments | 2,342,043 |
| Public Properties Corporation Fund-Parking Facilities Project: | |
| Amounts to be Provided in Future Years for Bond Principal Payments | 16,229,732 |
| Public Properties Corporation Fund-Courthouse Facilities Project: | |
| Amounts to be Provided in Future Years for Bond Principal Payments | <u>19,653,090</u> |
| Total Assets and Other Resources | <u>\$ 74,114,325</u> |

The accompanying notes are an integral part of the financial statements.

KENTON COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

Jail Fund:

| | |
|---|--------------|
| Capital Lease Obligation - Bond Principal Payments (Note 6) | \$ 3,383,650 |
| Public Properties Corporation Fund-Nursing and Health Care Project: | |
| Capital Lease Obligation-Bond Principal Payments (Note 5A) | 3,550,000 |
| Public Properties Corporation Fund-Park and Recreational Facility Project: | |
| Capital Lease Obligation-Bond Principal Payments (Note 5B) | 2,355,000 |
| Public Properties Corporation Fund-Parking Facilities Project: | |
| Capital Lease Obligation-Bond Principal Payments (Note 5C) | 16,315,000 |
| Public Properties Corporation Fund-Courthouse Facilities Project: | |
| Capital Lease Obligation-Bond Principal Payments (Note 5D) | 19,920,000 |
| Community Development Block Grant Fund: Deferred Revenue (Note 4) | 409,291 |

Fund Balances

Reserved:

| | |
|--|---------|
| Jail Commissary Fund | 59,988 |
| Public Properties Corporation Fund-Nursing and Health Care Project: | |
| Debt Service Reserve Account | 992,110 |

The accompanying notes are an integral part of the financial statements.

KENTON COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances (Continued)

Fund Balances (Continued)

Reserved:

Public Properties Corporation Fund-Parking Facilities

Project:

Project Account

\$ 1,008,809

Public Properties Corporation Fund-Courthouse Facilities

Project:

Project Account

4,462,158

Community Development Block Grant Fund

472,538

Occupational License Tax Fund

11,742,319

Special Police Fund

189,520

Self Insurance Fund

1,272,026

Flex Spending Account

9,175

Retirement Account

2,184

Unreserved:

General Fund

6,825,336

Road and Bridge Fund

919,367

Jail Fund

207,259

Local Government Economic Assistance Fund

18,595

Total Liabilities and Fund Balances

\$ 74,114,325

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

KENTON COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

| <u>Cash Receipts</u> | Totals (Memorandum Only) | General Fund | Road and Bridge Fund | Jail Fund |
|---|--------------------------------|----------------------|----------------------------|---------------------|
| Schedule of Operating Revenue | \$ 30,915,335 | \$ 16,207,658 | \$ 935,802 | \$ 2,504,484 |
| Transfers In | 7,800,683 | 500,000 | 3,000,000 | 1,732,853 |
| KARP Money Borrowed | 5,000,000 | 5,000,000 | | |
| Realized Gain | 73,954 | | | |
| Bond Issue-Proceeds | 16,818,549 | 16,818,549 | | |
| Contributions | 2,113,492 | | | |
| Other Revenue | 109,602 | | | |
| Payroll Taxes Collected | 19,701,645 | | | |
| Jail Commissary Fund Receipts | 398,339 | | | |
| Total Cash Receipts | <u>\$ 82,931,599</u> | <u>\$ 38,526,207</u> | <u>\$ 3,935,802</u> | <u>\$ 4,237,337</u> |
| <u>Cash Disbursements</u> | | | | |
| Comparative Schedule of Final Budget and Budgeted Expenditures | \$ 38,681,487 | \$ 23,317,344 | \$ 4,256,105 | \$ 4,358,320 |
| Schedule of Public Properties | | | | |
| Corporation Fund Expenditures | 16,818,549 | | | |
| Transfers Out | 7,800,683 | 4,949,499 | | |
| Claims Paid | 1,887,104 | | | |
| Risk Management/Administrative Fees | 155,336 | | | |
| Pharmaceutical Services | 214,721 | | | |
| Employee Reimbursements | 14,740 | | | |
| Bonds: | | | | |
| Principal Paid | 2,261,478 | | | 120,506 |
| Interest Paid | 1,167,829 | | | |
| Realized Loss | 69 | | | |
| KARP Money Repaid | 5,000,000 | 5,000,000 | | |
| Payroll Taxes Distributed | 19,701,645 | | | |
| Jail Commissary Fund Expenditures | 426,166 | | | |
| Total Cash Disbursements | <u>\$ 94,129,807</u> | <u>\$ 33,266,843</u> | <u>\$ 4,256,105</u> | <u>\$ 4,478,826</u> |
| Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements | <u>\$ (11,198,208)</u> | <u>\$ 5,259,364</u> | <u>\$ (320,303)</u> | <u>\$ (241,489)</u> |
| Cash Balance - July 1, 1998* | <u>40,079,266</u> | <u>1,565,972</u> | <u>1,239,670</u> | <u>448,748</u> |
| Cash Balance - June 30, 1999* | <u>\$ 28,881,058</u> | <u>\$ 6,825,336</u> | <u>\$ 919,367</u> | <u>\$ 207,259</u> |

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

KENTON COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

| Jail Commissary Fund | Local Government Economic Assistance Fund | Public Properties Corporation Fund-Nursing and Health Care Project | Public Properties Corporation Fund-Park and Recreational Facilities Project | Public Properties Corporation Fund-Parking Facilities Project |
|----------------------------|---|---|--|--|
| \$ | \$ 19,185 | \$ 66,899 916,309 | \$ 614 216,645 | \$ 88,668 1,434,876 |
| | | 37,777 | | |
| 398,339 | | | | |
| <u>\$ 398,339</u> | <u>\$ 19,185</u> | <u>\$ 1,020,985</u> | <u>\$ 217,259</u> | <u>\$ 1,523,544</u> |
| \$ | \$ 8,102 | \$ | \$ | \$ |
| | | | 1 | 2,368,443 |
| | | 41,905 | | |
| | | 755,000 161,309 | 90,000 126,645 | 555,000 879,875 |
| 426,166 | | | | |
| <u>\$ 426,166</u> | <u>\$ 8,102</u> | <u>\$ 958,214</u> | <u>\$ 216,646</u> | <u>\$ 3,803,318</u> |
| \$ (27,827) 87,815 | \$ 11,083 7,512 | \$ 62,771 1,134,455 | \$ 613 12,344 | \$ (2,279,774) 3,373,852 |
| <u>\$ 59,988</u> | <u>\$ 18,595</u> | <u>\$ 1,197,226</u> | <u>\$ 12,957</u> | <u>\$ 1,094,078</u> |

The accompanying notes are an integral part of the financial statements.

KENTON COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Public Properties Corporation Fund-Court- house Facilities Project | Community Development Block Grant Fund | Occupational License Tax Fund | Special Police Fund |
|---|---|---|-------------------------------------|------------------------|
| <u>Cash Receipts</u> | | | | |
| Schedule of Operating Revenue | \$ 511,502 | \$ 53,977 | \$ 10,451,792 | \$ 74,754 |
| Transfers In | | | | |
| KARP Money Borrowed | | | | |
| Realized Gain | 73,954 | | | |
| Bond Issue-Proceeds | | | | |
| Contributions | | | | |
| Other Revenue | 23,911 | | | |
| Payroll Taxes Collected | | | | |
| Jail Commissary Fund Receipts | | | | |
| | | | | |
| Total Cash Receipts | <u>\$ 609,367</u> | <u>\$ 53,977</u> | <u>\$ 10,451,792</u> | <u>\$ 74,754</u> |
| <u>Cash Disbursements</u> | | | | |
| Comparative Schedule of Final Budget and Budgeted Expenditures | \$ | \$ 44,324 | \$ 6,697,292 | \$ |
| Schedule of Public Properties | | | | |
| Corporation Fund Expenditures | 14,450,105 | | | |
| Transfers Out | | | 2,809,279 | |
| Claims Paid | | | | |
| Risk Management/Administrative Fees | | | | |
| Pharmaceutical Services | | | | |
| Employee Reimbursements | | | | |
| Bonds: | | | | |
| Principal Paid | 740,972 | | | |
| Interest Paid | | | | |
| Realized Loss | 69 | | | |
| KARP Money Repaid | | | | |
| Payroll Taxes Distributed | | | | |
| Jail Commissary Fund Expenditures | | | | |
| | | | | |
| Total Cash Disbursements | <u>\$ 15,191,146</u> | <u>\$ 44,324</u> | <u>\$ 9,506,571</u> | <u>\$ 0</u> |
| Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements | <u>\$ (14,581,779)</u> | <u>\$ 9,653</u> | <u>\$ 945,221</u> | <u>\$ 74,754</u> |
| Cash Balance - July 1, 1998* | <u>19,310,846</u> | <u>462,885</u> | <u>10,797,098</u> | <u>114,766</u> |
| Cash Balance - June 30, 1999* | <u>\$ 4,729,067</u> | <u>\$ 472,538</u> | <u>\$ 11,742,319</u> | <u>\$ 189,520</u> |

KENTON COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1999
(Continued)

| Kenton County/Cities Tax Collection Fund | Self-Insurance Fund | Flex Spending Account |
|---|------------------------|--------------------------|
| \$ | \$ | \$ |
| | 2,090,789 | 22,703 |
| | 47,914 | |
| 19,701,645 | | |
| <u>\$ 19,701,645</u> | <u>\$ 2,138,703</u> | <u>\$ 22,703</u> |
| \$ | \$ | \$ |
| | 1,887,104 | |
| | 154,136 | 1,200 |
| | 214,721 | |
| | | 14,740 |
| 19,701,645 | | |
| <u>\$ 19,701,645</u> | <u>\$ 2,255,961</u> | <u>\$ 15,940</u> |
| \$ | \$ (117,258) | \$ 6,763 |
| | 1,389,284 | 2,412 |
| <u>\$ 0</u> | <u>\$ 1,272,026</u> | <u>\$ 9,175</u> |

The accompanying notes are an integral part of the financial statements.

KENTON COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Kenton County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Jail Commissary Fund and the Public Properties Corporation Funds as part of the reporting entity. Also included is the Kenton County Golf Course Fund, which was audited by other auditors and is included in Appendix B.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Kenton County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

KENTON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. The depository institutions pledged or provided sufficient collateral of \$30,739,203. However, one depository institution's board of directors or loan committee did not approve the pledge or provision of collateral, and the depository institution did not have a written agreement with the county securing the county's interest in the collateral.

KENTON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4. Receivables

The following receivables were due the Community Development Block Grant Fund for loans made from grant funds:

| Due From | Interest/Length of Loan | Balance Due June 30, 1999 |
|--|-------------------------|------------------------------|
| Kenton County Fire Department (2/14/90) | 5%/10 Years | \$ 5,427 |
| Heidelberg Brewery (12/1/86) | 3%/15 Years | 349,500 |
| LSI Industries (5/24/94) | 3%/5 Years | 26,099 |
| Andrew Laser (5/8/95) | 3%/5 Years | 7,789 |
| Piner-Fiskburg Ambulance Service (8/27/97) | 5%/5 Years | 20,476 |
| Total | | <u>\$ 409,291</u> |

Note 5. Long-Term Debt

A. Public Properties Corporation Fund – Nursing and Health Care Facilities Bond Issue:

The Corporation issued first mortgage bonds dated December 1, 1967 to provide funds for the construction of the Covington-Kenton County Municipal Building. The total bond issue of \$3,465,000 was in denominations of \$5,000; all mature on December 1 of each year between 1969 and 2007, with interest of 5.50% to 6% payable on June 1 and December 1 of each year. The debt service requirements were to be paid 25% by the county and 75% by the city as rentals for the use of the property.

On July 3, 1985, Kenton County Fiscal Court contributed \$1,782,942 to the Covington-Kenton County Public Properties Escrow Fund of 1985 in order to effect the defeasance of the outstanding bond. This amount, in addition to the \$228,360 transferred from the debt service fund, has been determined to be sufficient to meet all bonds and interest payments as they become due. Peoples Liberty Bank and Trust Company is the escrow agent.

In order to effect the refunding of the 1989 Series first mortgage bonds, the Kenton County Fiscal Court also contributed \$1,999,992 to the Kenton County Public Properties Corporation 1989 Bond Defeasance Escrow Fund. A total of \$7,713,235 is available to pay the old bonds as they come due. This escrow fund has been determined to be sufficient to meet all bond and interest payments as they come due. Fifth Third Bank is the escrow agent.

KENTON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 5. Long-Term Debt (Continued)

A. Public Properties Corporation Fund – Nursing and Health Care Facilities Bond Issue:
(Continued)

The Corporation issued first mortgage refunding bonds dated June 2, 1993 to provide funds for the refunding of the 1989 Series first mortgage bonds for the construction of the Kenton County Nursing Home (Rosedale Manor). The total bond issue of \$7,575,000 was in denominations of \$5,000; all mature on October 1 of each year between 1993 and 2003, with interest of 4% to 4.125% payable on April 1 and October 1 of each year. The bonds outstanding at June 30, 1999 total \$3,550,000. The debt service requirements for future fiscal years are as follows:

| <u>Fiscal Year</u> | <u>Interest Rate</u> | <u>Interest</u> | <u>Principal</u> |
|--------------------|----------------------|---------------------|-------------------|
| 2000 | 4.100% | \$ 780,000 | \$ 129,841 |
| 2001 | 4.100% | 810,000 | 97,246 |
| 2002 | 4.100% | 835,000 | 63,524 |
| 2003 | 4.125% | 860,000 | 28,669 |
| 2004 | 4.125% | 265,000 | 5,466 |
| Totals | | <u>\$ 3,550,000</u> | <u>\$ 324,746</u> |

B. Public Properties Corporation Fund – Park and Recreational Facilities Project Bond Issue:

The Corporation issued first mortgage revenue bonds to provide funds for a park and recreational facilities project dated July 1, 1995. The total bond issue of \$2,700,000 was in denominations of \$5,000; all mature on April 1 of each year between 1996 and 2015, with interest of 3.5% to 5.65% payable on April 1 and October 1 of each year. The bonds outstanding on June 30, 1999 total \$2,355,000. Fifth Third Bank is the escrow agent. The debt service requirements for future fiscal years are as follows:

| <u>Fiscal Year</u> | <u>Interest Rate</u> | <u>Interest</u> | <u>Principal</u> |
|--------------------|----------------------|---------------------|---------------------|
| 2000 | 4.300% | \$ 95,000 | \$ 122,865 |
| 2001 | 4.400% | 100,000 | 118,780 |
| 2002 | 4.500% | 105,000 | 114,380 |
| 2003 | 4.600% | 110,000 | 109,655 |
| 2004 | 4.600% | 115,000 | 104,595 |
| 2005-15 | 4.75-5.65% | 1,830,000 | 665,398 |
| Totals | | <u>\$ 2,355,000</u> | <u>\$ 1,235,673</u> |

KENTON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 5. Long-Term Debt (Continued)

C. Public Properties Corporation Fund – Parking Facilities Project Bond Issue:

The Corporation issued first mortgage revenue bonds to provide funds for a parking facilities project dated December 1, 1996. The total bond issue of \$17,400,000 was in denominations of \$5,000 and integral multiples thereof; all mature on December 1 of each year between 1997 and 2016, with interest of 4.5% to 5.7% payable on June 1 and December 1 of each year. The bonds outstanding on June 30, 1999 total \$16,315,000. Fifth Third Bank is the paying agent and bond registrar. The debt service requirements for future fiscal years are as follows:

| <u>Fiscal Year</u> | <u>Interest Rate</u> | <u>Interest</u> | <u>Principal</u> |
|--------------------|----------------------|----------------------|---------------------|
| 2000 | 4.700% | \$ 575,000 | \$ 853,875 |
| 2001 | 4.700% | 605,000 | 826,145 |
| 2002 | 4.700% | 630,000 | 797,122 |
| 2003 | 4.700% | 660,000 | 766,808 |
| 2004 | 4.800% | 690,000 | 734,738 |
| 2005-17 | 4.900-5.700% | <u>13,155,000</u> | <u>5,784,028</u> |
| Totals | | <u>\$ 16,315,000</u> | <u>\$ 9,762,716</u> |

D. Public Properties Corporation Fund – Courthouse Facilities Project Bond Issue:

The Corporation issued first mortgage revenue bonds to provide funds for a courthouse facilities project dated June 1, 1998. The total bond issue of \$19,920,000 was in multiples of \$5,000 and integral multiples thereof; all mature on March 1 of each year between 2000 and 2029, with interest of 4.85% to 5.00% payable on March 1 and September 1 of each year. The bonds outstanding as of June 30, 1999 total \$19,920,000. Fifth Third Bank is the paying agent. The debt service requirements for future fiscal years are as follows:

| <u>Fiscal Year</u> | <u>Interest Rate</u> | <u>Interest</u> | <u>Principal</u> |
|--------------------|----------------------|----------------------|----------------------|
| 2000 | 4.85% | \$ 305,000 | \$ 987,963 |
| 2001 | 4.85% | 320,000 | 973,317 |
| 2002 | 4.85% | 335,000 | 957,650 |
| 2003 | 4.85% | 350,000 | 941,403 |
| 2004 | 4.85% | 370,000 | 924,428 |
| 2005-2029 | 4.85%-5.00% | <u>18,240,000</u> | <u>14,072,059</u> |
| Totals | | <u>\$ 19,920,000</u> | <u>\$ 18,856,820</u> |

KENTON COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 6. Long-Term Participation Agreement

The Kentucky Local Correctional Facilities Construction Authority, an independent corporate agency and instrumentality of the Commonwealth of Kentucky, issues revenue bonds for the purpose of construction and reconstruction of jail facilities. The Authority issued \$10,495,487 of revenue bonds at various interest rates (4.5% through 7.0%), of which the county has agreed to pay \$4,438,213 principal and a proportional share of interest on the issue. Revenue bonds outstanding at June 30, 1999 totaled \$3,383,650. Debt service requirements due in future fiscal years are as follows:

| <u>Fiscal Year</u> | <u>Interest</u> | <u>Principal</u> |
|--------------------|---------------------|---------------------|
| 2000 | \$ 128,147 | \$ 210,493 |
| 2001 | 136,272 | 202,109 |
| 2002 | 144,914 | 193,195 |
| 2003 | 154,103 | 183,715 |
| 2004 | 163,874 | 173,633 |
| 2005-2015 | <u>2,656,340</u> | <u>1,029,175</u> |
| Totals | <u>\$ 3,383,650</u> | <u>\$ 1,992,320</u> |

Note 7. Self-Insurance Funds

Kenton County maintains a health insurance fund to provide health and dental insurance for its employees. They also maintain a self-insurance fund to provide liability and worker's compensation for the employees.

Note 8. Flexible Spending Account

Kenton County maintains a flexible spending account to provide tax-sheltered deductions for dependent childcare and medical expenses.

Note 10. Contingent Liability

Kenton County Jail is the defendant in a wrongful death suit. If damages are awarded against the jail, the county would be liable for \$100,000 of a deductible not covered by insurance.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

KENTON COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

| <u>Budgeted Funds</u> | <u>Budgeted Operating Revenue</u> | <u>Actual Operating Revenue</u> | <u>Over (Under) Budget</u> |
|---|---|---|------------------------------------|
| General Fund | \$ 30,407,000 | \$ 16,207,658 | \$ (14,199,342) |
| Road and Bridge Fund | 4,150,000 | 935,802 | (3,214,198) |
| Jail Fund | 4,025,000 | 2,504,484 | (1,520,516) |
| Local Government Economic Assistance Fund | 20,000 | 19,185 | (815) |
| Community Development Block Grant Fund | 960,000 | 53,977 | (906,023) |
| Occupational License Tax Fund | 9,750,000 | 10,451,792 | 701,792 |
| Totals | <u>\$ 49,312,000</u> | <u>\$ 30,172,898</u> | <u>\$ (19,139,102)</u> |

Reconciliation

| | |
|--|----------------------|
| Total Budgeted Operating Revenue Above | \$ 49,312,000 |
| Add: Prior Year Surplus Budgeted | 16,201,000 |
| Less: Other Financing Uses | <u>(8,188,337)</u> |
| Total Operating Budget All Funds | <u>\$ 57,324,663</u> |

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SCHEDULE OF OPERATING REVENUE

KENTON COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

| | Totals (Memorandum Only) | General Fund | Road and Bridge Fund | Jail Fund |
|--|--------------------------------|-----------------|----------------------------|------------|
| <hr/> | | | | |
| Revenue From Local Taxes <u>and Excess Fees</u> | | | | |
| Sheriff: | | | | |
| Taxes | \$ 7,610,440 | \$ 7,610,440 | \$ | \$ |
| Escrowed Prior Year Taxes | 29,311 | 29,311 | | |
| Advertising Delinquent Taxes | 5,979 | 5,979 | | |
| County Clerk: | | | | |
| Deed Transfer Tax | 525,326 | 525,326 | | |
| Occupational Licenses | 6,764 | 6,764 | | |
| Delinquent Taxes | 87,648 | 87,648 | | |
| Advertising Delinquent Taxes | 3,622 | 3,622 | | |
| Sheriff and Clerk - 25% account (Counties over 75,000 population) | 1,030,564 | 1,030,564 | | |
| Sheriff and Clerk - 75% account (Counties over 75,000 population) | 1,856,742 | 1,856,742 | | |
| Tangible Personal Property Taxes: | | | | |
| County Clerk | 876,090 | 876,090 | | |
| Occupational Employment Tax | 9,538,339 | | | |
| Revenue In Lieu of Taxes | 40,226 | 40,226 | | |
| Bank Shares | 338,625 | 338,625 | | |
| Bromley Fire Department Fees | 4,191 | 4,191 | | |
| City Payroll Tax Collection | 93,800 | 93,800 | | |
| | <hr/> | | | |
| Totals | \$ 22,047,667 | \$ 12,509,328 | \$ 0 | \$ 0 |
| | <hr/> | | | |
| <u>U.S. Treasurer</u> | | | | |
| Federal Prisoner Housing | \$ 216,079 | \$ | \$ | \$ 216,079 |
| Social Security Allowance | 18,600 | | | 18,600 |
| Drug Forfeitures | 66,664 | | | |
| Police Services Reimbursements | 3,707 | 3,707 | | |
| Park Shelter/Reservation Fees | 10,125 | 10,125 | | |
| | <hr/> | | | |
| Totals | \$ 315,175 | \$ 13,832 | \$ 0 | \$ 234,679 |
| | <hr/> | | | |

| | | | | | |
|---|--|---|---|---|--|
| Local Government Economic Assistance Fund | Public Properties Corporation Fund-Nursing and Health Care Project | Public Properties Corporation Fund-Park and Recreational Facility Project | Public Properties Corporation Fund-Parking Facilities Project | Public Properties Corporation Fund-Court-house Facilities Project | Community Development Block Grant Fund |
| \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | |
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

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KENTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Occupational License Tax Fund | Special Police Fund |
|--|-------------------------------------|------------------------|
| Revenue From Local Taxes <u>and Excess Fees</u> | | |
| Sheriff: | | |
| Taxes | \$ | \$ |
| Escrowed Prior Year Taxes | | |
| Advertising Delinquent Taxes | | |
| County Clerk: | | |
| Deed Transfer Tax | | |
| Occupational Licenses | | |
| Delinquent Taxes | | |
| Advertising Delinquent Taxes | | |
| Sheriff and Clerk - 25% account (Counties over 75,000 population) | | |
| Sheriff and Clerk - 75% account (Counties over 75,000 population) | | |
| Tangible Personal Property Taxes: | | |
| County Clerk | | |
| Occupational Employment Tax | 9,538,339 | |
| Revenue In Lieu of Taxes | | |
| Bank Shares | | |
| Bromley Fire Department Fees | | |
| City Payroll Tax Collection | | |
| Totals | <u>\$ 9,538,339</u> | <u>\$ 0</u> |
| <u>U.S. Treasurer</u> | | |
| Federal Prisoner Housing | \$ | \$ |
| Social Security Allowance | | |
| Drug Forfeitures | | 66,664 |
| Police Services Reimbursements | | |
| Park Shelter/Reservation Fees | | |
| Totals | <u>\$ 0</u> | <u>\$ 66,664</u> |

KENTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Totals (Memorandum Only) | General Fund | Road and Bridge Fund | Jail Fund |
|---|--------------------------------|-----------------|----------------------------|-----------|
| <u>Federal Receipts - State Treasurer</u> | | | | |
| Disaster and Emergency Assistance | | | | |
| Grants - Coordinator Salary | \$ 15,460 | \$ 15,460 | \$ | \$ |
| Disaster and Emergency Assistance | | | | |
| Grant - FEMA Flood | | | | |
| Reimbursement | 53,705 | 53,705 | | |
| I-75 Police Enforcement Grant | 18,827 | 18,827 | | |
| Police Grant | 5,739 | 5,739 | | |
| DUI Receipts | 7,433 | | | 7,433 |
| | | | | |
| Totals | \$ 101,164 | \$ 93,731 | \$ 0 | \$ 7,433 |

Kentucky State Treasurer

| | | | | |
|--------------------------------|------------|---------|---------|------------|
| Jail: | | | | |
| Allotments | \$ 472,147 | \$ | \$ | \$ 472,147 |
| Medical Allotments | 80,365 | | | 80,365 |
| Class D Felons | 364,587 | | | 364,587 |
| DUI Service Fees | 25,627 | | | 25,627 |
| Housing State Prisoners | 648,611 | | | 648,611 |
| Juvenile Fees | 104,340 | | | 104,340 |
| Home Incarceration Fees | 5,429 | | | 5,429 |
| County Road Aid | 329,713 | | 329,713 | |
| Truck License Distribution | 161,449 | | 161,449 | |
| Vehicle Service/Repairs | 10,961 | | 10,961 | |
| Ad Valorem Tax | 12,669 | 12,669 | | |
| Delinquent and Omitted Taxes | 132,764 | 132,764 | | |
| Courthouse Rental - AOC | 220,084 | 220,084 | | |
| Probation and Parole Rent | 92,115 | 92,115 | | |
| Juvenile Workers Rent | 6,140 | 6,140 | | |
| Commonwealth Attorney Rent | 22,179 | 22,179 | | |
| Animal Shelter Revenue | 1,747 | 1,747 | | |
| Base Court Revenue | 26,910 | 26,910 | | |
| Election Expense Reimbursement | 51,510 | 51,510 | | |
| Social Security Allowance | 2,000 | | | 2,000 |

KENTON COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

| Local Government Economic Assistance Fund | Public Properties Corporation Fund-Nursing and Health Care Project | Public Properties Corporation Fund-Park and Recreational Facility Project | Public Properties Corporation Fund-Parking Facilities Project | Public Properties Corporation Fund-Court- house Facilities Project | Community Development Block Grant Fund |
|---|---|--|--|---|---|
| \$ | \$ | \$ | \$ | \$ | \$ |
| <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| \$ | \$ | \$ | \$ | \$ | \$ |

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KENTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Occupational License Tax Fund | Special Police Fund |
|---|-------------------------------------|------------------------|
| <u>Federal Receipts - State Treasurer</u> | | |
| Disaster and Emergency Assistance | | |
| Grants - Coordinator Salary | \$ | \$ |
| Disaster and Emergency Assistance | | |
| Grant - FEMA Flood | | |
| Reimbursement | | |
| I-75 Police Enforcement Grant | | |
| Police Grant | | |
| DUI Receipts | | |
| | <hr/> | <hr/> |
| Totals | \$ 0 | \$ 0 |

Kentucky State Treasurer

| | | |
|--------------------------------|----|----|
| Jail: | | |
| Allotments | \$ | \$ |
| Medical Allotments | | |
| Class D Felons | | |
| DUI Service Fees | | |
| Housing State Prisoners | | |
| Juvenile Fees | | |
| Home Incarceration Fees | | |
| County Road Aid | | |
| Truck License Distribution | | |
| Vehicle Service/Repairs | | |
| Ad Valorem Tax | | |
| Delinquent and Omitted Taxes | | |
| Courthouse Rental - AOC | | |
| Probation and Parole Rent | | |
| Juvenile Workers Rent | | |
| Commonwealth Attorney Rent | | |
| Animal Shelter Revenue | | |
| Base Court Revenue | | |
| Election Expense Reimbursement | | |
| Social Security Allowance | | |

KENTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Totals (Memorandum Only) | General Fund | Road and Bridge Fund | Jail Fund |
|--|--------------------------------|-----------------|----------------------------|--------------|
| <u>Kentucky State Treasurer (Continued)</u> | | | | |
| Refunds/Reimbursements: | | | | |
| Drivers Licenses | \$ 14,552 | \$ | \$ 14,552 | \$ |
| Dog Licenses | 817 | 817 | | |
| Board of Assessments | 500 | 500 | | |
| Insurance | 10,332 | 10,332 | | |
| Coal Severance Taxes | 18,409 | | | |
| Grants: | | | | |
| Police Incentive Pay | 108,978 | 108,978 | | |
| Education Expense | 128,927 | | | 128,927 |
| Police Tap | 14,486 | 14,486 | | |
| Womens Crisis Center | 142,856 | 142,856 | | |
| School Child Transportation | 290,794 | | | |
| Medical Equipment | 3,115 | 3,115 | | |
| Disaster and Emergency Assistance - Coordinator Salary | 1,655 | 1,655 | | |
| Totals | \$ 3,506,768 | \$ 848,857 | \$ 516,675 | \$ 1,832,033 |
| <u>Other Revenue</u> | | | | |
| Interest Earned | \$ 1,769,867 | \$ 464,066 | \$ 35,133 | \$ 17,825 |
| Circuit Court Clerk: | | | | |
| Court Cost | 112,969 | | | 112,969 |
| Work Release | 47,839 | | | 47,839 |
| Jail Medical | 2,073 | | | 2,073 |
| Jail - Housing Other County Prisoners | 10 | | | 10 |
| Juvenile Fees | 39,675 | | | 39,675 |
| Community Development Block Grant Loan Repayments: | | | | |
| Heidelberg Brewery | 10,485 | | | |
| Kenton County Fire Department | 5,700 | | | |
| Andrew Laser | 8,625 | | | |
| Piner Fiskburg Ambulance | 5,774 | | | |
| Home Incarceration Fees | 20,322 | | | 20,322 |

KENTON COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

| Local Government Economic Assistance Fund | Public Properties Corporation Fund-Nursing and Health Care Project | Public Properties Corporation Fund-Park and Recreational Facility Project | Public Properties Corporation Fund-Parking Facilities Project | Public Properties Corporation Fund-Court- house Facilities Project | Community Development Block Grant Fund |
|---|---|--|--|---|---|
| \$ | \$ | \$ | \$ | \$ | \$ |
| 18,409 | | | | | |
| <u>\$ 18,409</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| \$ 776 | \$ 66,899 | \$ 614 | \$ 88,668 | \$ 511,502 | \$ 23,393 |
| | | | | | 10,485 |
| | | | | | 5,700 |
| | | | | | 8,625 |
| | | | | | 5,774 |

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KENTON COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Occupational License Tax Fund | Special Police Fund |
|---|-------------------------------------|------------------------|
| <u>Kentucky State Treasurer (Continued)</u> | | |
| Refunds/Reimbursements: | | |
| Drivers Licenses | \$ | \$ |
| Dog Licenses | | |
| Board of Assessments | | |
| Insurance | | |
| Coal Severance Taxes | | |
| Grants: | | |
| Police Incentive Pay | | |
| Education Expense | | |
| Police Tap | | |
| Womens Crisis Center | | |
| School Child Transportation | 290,794 | |
| Medical Equipment | | |
| Disaster and Emergency | | |
| Assistance - Coordinator | | |
| Salary | | |
| Totals | \$ 290,794 | \$ 0 |

Other Revenue

| | | |
|---------------------------------------|------------|----------|
| Interest Earned | \$ 552,901 | \$ 8,090 |
| Circuit Court Clerk: | | |
| Court Cost | | |
| Work Release | | |
| Jail Medical | | |
| Jail - Housing Other County Prisoners | | |
| Juvenile Fees | | |
| Community Development Block | | |
| Grant Loan Repayments: | | |
| Heidelberg Brewery | | |
| Kenton County Fire Department | | |
| Andrew Laser | | |
| Piner Fiskburg Ambulance | | |
| Home Incarceration Fees | | |

KENTON COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

| | Totals (Memorandum Only) | General Fund | Road and Bridge Fund | Jail Fund |
|------------------------------------|--------------------------------|-----------------|----------------------------|--------------|
| <u>Other Revenue (Continued)</u> | | | | |
| Bond Collection Fees | \$ 32,464 | \$ | \$ | \$ 32,464 |
| Licenses and Permits: | | | | |
| Building Permits | 47,180 | 47,180 | | |
| Cable Television Franchise | 28,362 | 28,362 | | |
| Charges for Services: | | | | |
| Dispatch Services | 227,659 | 227,659 | | |
| Animal Shelter Fees | 109,858 | 109,858 | | |
| Data Processing Services | 169,965 | 169,965 | | |
| Warrant Service Fees | 11,006 | 11,006 | | |
| Park Shelter/Reservation Fees | 335,582 | 320,672 | 14,910 | |
| Vehicle Service/Repairs | 210,773 | | 210,773 | |
| Reimbursements: | | | | |
| Insurance | 55,162 | 55,162 | | |
| Cable Television | 227,296 | 227,296 | | |
| Drug Strike Force Wage | 96,782 | 96,782 | | |
| Telephone Commission | 133,801 | 3,915 | | 129,886 |
| Surplus Machinery/Equipment Sales | 24,929 | 8,599 | 16,330 | |
| Sale Of Real Property | 275,000 | 275,000 | | |
| Gas Sales | 44,100 | 879 | 43,221 | |
| Health Building Lease | 96,759 | 96,759 | | |
| Courthouse Rentals - Miscellaneous | 7,905 | 7,905 | | |
| County Attorney Rent | 17,612 | 17,612 | | |
| Insurance Claims Proceeds | 30,567 | 24,375 | 6,192 | |
| Postage | 2,256 | 2,256 | | |
| Drug Asset Forfeitures | 450,880 | 450,880 | | |
| DES/Hazardous Material Cleanup | 45,457 | 45,457 | | |
| City Road Maintenance Funds | 35,000 | | 35,000 | |
| Road Maintenance and Snow Removal | 38,161 | | 38,161 | |
| Concessions | 19,099 | 6,021 | 13,078 | |
| City Reimbursement for COLT | | | | |
| Refunds | 69,758 | | | |
| Other Revenues | 77,849 | 44,244 | 6,329 | 27,276 |
| Totals | \$ 4,944,561 | \$ 2,741,910 | \$ 419,127 | \$ 430,339 |
| Total Operating Revenue | \$ 30,915,335 | \$ 16,207,658 | \$ 935,802 | \$ 2,504,484 |

\$ \$ \$ \$ \$ \$

| | | | | | |
|-----------|-----------|--------|-----------|------------|-----------|
| \$ 776 | \$ 66,899 | \$ 614 | \$ 88,668 | \$ 511,502 | \$ 53,977 |
| \$ 19,185 | \$ 66,899 | \$ 614 | \$ 88,668 | \$ 511,502 | \$ 53,977 |

KENTON COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

| | Occupational License Tax Fund | Special Police Fund |
|------------------------------------|-------------------------------------|------------------------|
| <u>Other Revenue</u> (Continued) | | |
| Bond Collection Fees | \$ | \$ |
| Licenses and Permits: | | |
| Building Permits | | |
| Cable Television Franchise | | |
| Charges for Services: | | |
| Dispatch Services | | |
| Animal Shelter Fees | | |
| Data Processing Services | | |
| Warrant Service Fees | | |
| Park Shelter/Reservation Fees | | |
| Vehicle Service/Repairs | | |
| Reimbursements: | | |
| Insurance | | |
| Cable Television | | |
| Drug Strike Force Wage | | |
| Telephone Commission | | |
| Surplus Machinery/Equipment Sales | | |
| Sale Of Real Property | | |
| Gas Sales | | |
| Health Building Lease | | |
| Courthouse Rentals - Miscellaneous | | |
| County Attorney Rent | | |
| Insurance Claims Proceeds | | |
| Postage | | |
| Drug Asset Forfeitures | | |
| DES/Hazardous Material Cleanup | | |
| City Road Maintenance Funds | | |
| Road Maintenance and Snow Removal | | |
| Concessions | | |
| City Reimbursement for COLT | | |
| Refunds | 69,758 | |
| Other Revenues | | |
| Totals | \$ 622,659 | \$ 8,090 |
| Total Operating Revenue | \$ 10,451,792 | \$ 74,754 |

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

KENTON COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

| | <u>Final Budget</u> | <u>Budgeted Expenditures</u> | <u>Under (Over) Budget</u> |
|-----------------------------------|-------------------------|----------------------------------|------------------------------------|
| <u>GENERAL FUND</u> | | | |
| <u>General Government</u> | | | |
| Office of County Judge/Executive: | | | |
| Salaries- | | | |
| County Judge/Executive | \$ 59,000 | \$ 55,953 | \$ 3,047 |
| Deputy County Judge/Executive | 68,334 | 68,277 | 57 |
| County Administrator | 58,200 | 58,185 | 15 |
| Office Staff | 35,900 | 19,286 | 16,614 |
| Fiscal Court Clerk | 53,480 | 46,589 | 6,891 |
| Purchasing Manager | 54,200 | 54,037 | 163 |
| Secretary | 27,648 | 27,383 | 265 |
| Overtime | 1,000 | 48 | 952 |
| Part-Time Workers | 2,475 | 1,750 | 725 |
| Office Supplies | 11,258 | 10,594 | 664 |
| Telephone and Pager | 12,900 | 12,699 | 201 |
| Office of County Attorney: | | | |
| Salaries- | | | |
| County Attorney | 34,820 | 34,816 | 4 |
| Secretary | 20,982 | 20,968 | 14 |
| Office of County Clerk: | | | |
| Tax Bill Preparation | 28,000 | 27,702 | 298 |
| Office of Sheriff: | | | |
| Salaries- | | | |
| Account Clerk | 5,000 | 4,218 | 782 |
| Accounting Services | 2,000 | 600 | 1,400 |
| Advertising Tax Bills | 20,000 | 10,537 | 9,463 |
| Bond | 8,700 | 8,623 | 77 |
| Insurance Paid Repairs | 14,000 | 13,559 | 441 |
| Office of County Coroner: | | | |
| Salaries- | | | |
| County Coroner | 30,700 | 30,237 | 463 |
| Deputy Coroner | 37,900 | 37,830 | 70 |
| Autopsies and Attendant Service | 4,000 | 2,620 | 1,380 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>General Government</u> (Continued) | | | |
| Office of County Coroner: (Continued) | | | |
| Travel | \$ 4,000 | \$ 3,293 | \$ 707 |
| Function Specialist, Equipment, and Service | 3,500 | 2,918 | 582 |
| Fiscal Court: | | | |
| Commissioners- | | | |
| Salaries | 86,646 | 85,723 | 923 |
| Expense Allowance | 10,500 | 10,434 | 66 |
| Telephone and Pager | 1,300 | 1,032 | 268 |
| Office of Property Valuation Administrator: | | | |
| Printing/Copying/Forms | 2,900 | 2,528 | 372 |
| Telephone and Pager | 10,000 | 6,867 | 3,133 |
| Statutory Contribution | 175,000 | 175,000 | |
| Office of Board of Assessment Appeals: | | | |
| Board of Assessment Fees | 2,000 | 1,275 | 725 |
| Office of County Treasurer: | | | |
| Salaries- | | | |
| County Treasurer | 67,291 | 67,262 | 29 |
| Assistant Treasurer | 46,686 | 46,687 | (1) |
| Account Clerks | 151,500 | 146,097 | 5,403 |
| License Inspector | 51,560 | 51,518 | 42 |
| Overtime | 2,000 | 10 | 1,990 |
| Part-Time Workers | 2,500 | | 2,500 |
| Office Supplies | 8,000 | 6,735 | 1,265 |
| Printing/Copying/Forms | 12,000 | 10,003 | 1,997 |
| Telephone and Pager | 7,500 | 6,157 | 1,343 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|---------------------------------------|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>General Government</u> (Continued) | | | |
| Data Processing: | | | |
| Salaries- | | | |
| Director | \$ 45,885 | \$ | \$ 45,885 |
| Personnel | 113,200 | 113,122 | 78 |
| Software Development | 70,000 | 29,453 | 40,547 |
| Maintenance and Repair Services | 30,477 | 28,922 | 1,555 |
| Supplies | 20,161 | 18,980 | 1,181 |
| Telephone and Pager | 10,000 | 9,183 | 817 |
| Training | 5,000 | | 5,000 |
| Travel | 5,000 | 332 | 4,668 |
| Equipment | 138,755 | 82,499 | 56,256 |
| County Law Library: | | | |
| Law Librarian Salary | 1,200 | 1,200 | |
| Elections: | | | |
| Per Diem- | | | |
| Election Commissioners | 7,000 | 1,940 | 5,060 |
| Election Officers | 77,000 | 69,033 | 7,967 |
| Election Tabulators | 3,600 | 3,345 | 255 |
| Meeting Fees | 9,200 | 8,799 | 401 |
| Advertising | 21,000 | 12,836 | 8,164 |
| Polling Place Rental | 8,800 | 8,800 | |
| Office Supplies | 20,000 | 14,737 | 5,263 |
| Voting Machine Maintenance | 80,000 | 52,378 | 27,622 |
| Planning and Zoning: | | | |
| Board Member Fees | 900 | 900 | |
| Meeting Fees | 1,000 | 381 | 619 |
| Building and Zoning Administration | 30,500 | 28,824 | 1,676 |
| Economic Development: | | | |
| Rental Vehicle License Fee | 1,000 | | 1,000 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|---|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>General Government</u> (Continued) | | | |
| Covington Courthouse: | | | |
| Salaries- | | | |
| Maintenance Personnel | \$ 108,000 | \$ 106,380 | \$ 1,620 |
| Overtime | 9,000 | 7,521 | 1,479 |
| Pest Control | 4,500 | 3,756 | 744 |
| Janitorial Services | 150,000 | 124,812 | 25,188 |
| Window Cleaning | 5,000 | 1,733 | 3,267 |
| Elevator Maintenance | 21,000 | 20,934 | 66 |
| Security Services | 4,500 | 3,615 | 885 |
| Solid Waste Collection | 6,000 | 5,527 | 473 |
| Building Maintenance Supplies | 46,268 | 40,496 | 5,772 |
| Custodial Supplies | 7,000 | 5,353 | 1,647 |
| Tools | 3,000 | 1,310 | 1,690 |
| Uniforms | 2,500 | 1,680 | 820 |
| Heating and Air Conditioning Repairs | 26,000 | 22,646 | 3,354 |
| Telephone and Pager | 6,500 | 6,371 | 129 |
| Training | 5,000 | 515 | 4,485 |
| Utilities | 125,000 | 101,390 | 23,610 |
| Water and Sewer | 25,000 | 21,955 | 3,045 |
| Communications Equipment | 4,000 | | 4,000 |
| Administrative Office of Courts- | | | |
| Building Repairs | 10,000 | 7,659 | 2,341 |
| Building Renovation and Construction | 61,911 | 42,202 | 19,709 |
| Independence Courthouse: | | | |
| Building Maintenance Personnel Salaries | 65,400 | 65,312 | 88 |
| Overtime | 2,000 | 1,318 | 682 |
| Building and Grounds | 10,000 | 7,050 | 2,950 |
| Solid Waste Collection | 1,000 | 756 | 244 |
| Custodial Supplies | 1,000 | 297 | 703 |
| Tools | 1,123 | 639 | 484 |
| Utilities | 15,000 | 13,108 | 1,892 |
| Water and Sewer | 1,000 | 720 | 280 |
| Building Renovation and Construction | 7,086 | 4,009 | 3,077 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>Protection to Persons and Property</u> (Continued) | | | |
| County Police: | | | |
| Salaries- | | | |
| Director | \$ 59,500 | \$ 59,334 | \$ 166 |
| County Police | 1,361,000 | 1,353,296 | 7,704 |
| Dispatcher | 477,000 | 393,364 | 83,636 |
| Secretary | 47,100 | 46,949 | 151 |
| Police/Dispatcher Overtime | 196,500 | 194,677 | 1,823 |
| County Education Allowance | 10,000 | 9,083 | 917 |
| Longevity Pay | 13,000 | 10,095 | 2,905 |
| Holiday Pay | 94,250 | 79,290 | 14,960 |
| Court Attendance Pay | 20,000 | 19,419 | 581 |
| Police Unused Sick Time | 17,000 | | 17,000 |
| Data Processing Services | 8,258 | 8,245 | 13 |
| Dispatch Services | 92,746 | 92,663 | 83 |
| Police Testing and Evaluation | 8,400 | 7,872 | 528 |
| Uniform Cleaning | 10,000 | 8,925 | 1,075 |
| Building and Grounds | 14,703 | 14,021 | 682 |
| Vehicle Maintenance | 3,100 | 3,009 | 91 |
| Medical Services | 12,000 | 9,000 | 3,000 |
| Solid Waste Collection | 500 | 488 | 12 |
| Contract Police Services | 6,000 | 6,000 | |
| Ammunition | 4,065 | 3,740 | 325 |
| Gasoline | 40,000 | 33,966 | 6,034 |
| Law Enforcement | 28,000 | 27,612 | 388 |
| Office Supplies | 13,000 | 12,963 | 37 |
| Uniforms | 27,000 | 25,908 | 1,092 |
| Medical Evaluation - Child Abuse | 24,900 | 11,300 | 13,600 |
| Photowork and Supplies | 8,000 | 5,677 | 2,323 |
| Merit Board | 1,500 | 594 | 906 |
| Registration, Membership, and Training | 3,000 | 2,552 | 448 |
| Insurance Paid Repairs | 20,000 | 51 | 19,949 |
| Telephone and Pager | 22,489 | 17,445 | 5,044 |
| Training | 20,000 | 18,850 | 1,150 |
| Travel With/After Prisoners | 1,000 | | 1,000 |
| Utilities | 15,500 | 14,809 | 691 |
| Water and Sewer | 1,000 | 348 | 652 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>Protection to Persons and Property</u> (Continued) | | | |
| County Police: (Continued) | | | |
| Education Program (DARE) | \$ 3,000 | \$ 2,960 | \$ 40 |
| Police Pistol Team | 2,675 | 1,639 | 1,036 |
| Furniture and Fixtures | 1,000 | 327 | 673 |
| Law Enforcement Equipment | 5,200 | 1,755 | 3,445 |
| Motor Vehicles | 149,750 | 140,552 | 9,198 |
| Police Capital Projects/Equipment | 359,400 | 77,858 | 281,542 |
| Asset Forfeiture | 75,583 | 54,295 | 21,288 |
| Advance Life Support: | | | |
| Paramedic Unit Equipment | 700 | 700 | |
| Disaster and Emergency Services: | | | |
| Salaries- | | | |
| Director | 42,780 | 41,025 | 1,755 |
| Medical Services | 43,000 | 32,250 | 10,750 |
| Fire Association Operational Support | 5,000 | 3,746 | 1,254 |
| Supplies and Services | 20,100 | 20,082 | 18 |
| Hazardous Material Unit | 6,180 | 6,180 | |
| Hazardous Material Services | 60,000 | 57,438 | 2,562 |
| Fire Association Capital Projects | 94,549 | 45,945 | 48,604 |
| Water Rescue Services | 26,750 | | 26,750 |
| Other Equipment | 100,000 | | 100,000 |
| Forestry Fire Protection: | | | |
| Kentucky State Treasurer | 650 | 650 | |
| Office of Public Defender: | | | |
| Indigent Services | 17,800 | 17,754 | 46 |
| <u>General Health and Sanitation</u> | | | |
| Dog Control: | | | |
| Salaries | 153,000 | 149,337 | 3,663 |
| Overtime | 5,000 | 4,163 | 837 |
| Veterinary Services | 5,000 | 1,913 | 3,087 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>General Health and Sanitation</u> (Continued) | | | |
| Dog Control: (Continued) | | | |
| Pharmaceuticals | \$ 9,048 | \$ 6,616 | \$ 2,432 |
| Solid Waste Collection | 500 | 50 | 450 |
| Spay and Neuter | 32,500 | 29,831 | 2,669 |
| Animal Food | 5,000 | 3,158 | 1,842 |
| Kennel Supplies and Equipment | 27,095 | 25,585 | 1,510 |
| Office Supplies | 6,000 | 4,716 | 1,284 |
| Items for Resale | 1,500 | 1,124 | 376 |
| Animal Fines Collected for Others | 3,500 | 1,931 | 1,569 |
| Dog Tag Fees | 1,900 | 1,899 | 1 |
| Special Projects | 500 | 208 | 292 |
| Refunds | 2,000 | 1,716 | 284 |
| Registrations, Membership, and Training | 4,000 | 3,217 | 783 |
| Telephone and Pager | 4,900 | 4,394 | 506 |
| Utilities | 18,000 | 16,424 | 1,576 |
| Water and Sewer | 1,200 | 538 | 662 |
| Equipment Maintenance | 8,500 | 7,493 | 1,007 |
| Vehicle Maintenance and Operation | 4,000 | 569 | 3,431 |
| Data Processing Equipment | 1,500 | 198 | 1,302 |
| Building Renovation and Construction | 72 | | 72 |
| Solid Waste Collection: | | | |
| Solid Waste Management | 27,400 | 25,578 | 1,822 |
| Health Department: | | | |
| Lease Payments | 94,500 | 88,632 | 5,868 |
| Soil and Water: | | | |
| Soil and Water Conservation | 33,000 | 33,000 | |
| <u>Social Services</u> | | | |
| Public Advocate Program: | | | |
| Linden Grove Cemetery | 25,000 | 25,000 | |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|------------------------------------|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>Social Services</u> (Continued) | | | |
| Human Services Department: | | | |
| Pauper Burials | \$ 10,000 | \$ 7,163 | \$ 2,837 |
| Indigent Services | 2,371 | 2,371 | |
| General Welfare | 168,000 | 167,987 | 13 |
| <u>Recreation and Culture</u> | | | |
| Cultural Programs: | | | |
| Behringer Museum Capital | 15,000 | 15,000 | |
| 43rd Street Park Grant | 75,000 | | 75,000 |
| Carneige Art Center Building | 15,000 | 15,000 | |
| <u>Debt Service</u> | | | |
| Borrowed Money: | | | |
| Interest-Tax Anticipation Note | 115,000 | 109,389 | 5,611 |
| <u>Capital Projects</u> | | | |
| Courts Building: | | | |
| Consultants | 50,000 | 15,217 | 34,783 |
| Architects Services | 51,000 | 44,625 | 6,375 |
| Contracted Construction | 13,749,000 | 11,737,163 | 2,011,837 |
| Fiscal Agent Charges | 150,000 | 65,115 | 84,885 |
| Parking Garage: | | | |
| Architects Services | 51,000 | 51,000 | |
| Garage Operation Contract | 310,000 | 274,036 | 35,964 |
| Fiscal Agent Charges | 30,000 | 3,107 | 26,893 |
| Garage Supplies | 69,000 | 28,392 | 40,608 |
| Refunds | 1,000 | 480 | 520 |
| Utilities | 50,000 | 38,031 | 11,969 |
| Water and Sewer | 5,000 | 959 | 4,041 |
| Other Equipment | 175,000 | 146,024 | 28,976 |
| Garage Construction | 3,345,000 | 2,013,667 | 1,331,333 |
| Reserve For Transfer | 25,000 | | 25,000 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>Administration</u> | | | |
| Miscellaneous and Reserve: | | | |
| Salaries- | | | |
| Drug Strike Force | \$ 66,500 | \$ 65,329 | \$ 1,171 |
| Cable Television Personnel | 200,000 | 187,833 | 12,167 |
| Overtime | 2,000 | 75 | 1,925 |
| Longevity Pay | 8,000 | 6,278 | 1,722 |
| Retro/Unused Sick Pay | 10,000 | 5,457 | 4,543 |
| Advertising Legal Notices | 14,000 | 12,097 | 1,903 |
| Audit Services | 25,000 | 23,147 | 1,853 |
| County Map Project | 45,200 | 40,692 | 4,508 |
| Repair Office Equipment | 5,000 | 3,379 | 1,621 |
| Medical Services | 15,000 | 9,302 | 5,698 |
| Drug Strike Force | 30,000 | 30,000 | |
| Drug Testing | 15,000 | 11,143 | 3,857 |
| Gasoline | 2,000 | 1,404 | 596 |
| Publications and Subscriptions | 7,000 | 4,366 | 2,634 |
| Chamber of Commerce Dues | 1,665 | 1,665 | |
| Contributions | 225 | | 225 |
| Insurance | 350,000 | 248,220 | 101,780 |
| Legal Expense | 470,000 | 418,057 | 51,943 |
| Ordinance Codification | 1,000 | | 1,000 |
| Memberships- | | | |
| Northern Kentucky ADD | 3,750 | 3,731 | 19 |
| KACO | 3,800 | 3,700 | 100 |
| NACO | 2,600 | 2,503 | 97 |
| Special Projects | 35,000 | 29,664 | 5,336 |
| Postage | 30,000 | 26,132 | 3,868 |
| Refunds | 60,000 | 59,382 | 618 |
| Tuition Reimbursement | 7,000 | 5,047 | 1,953 |
| Registrations, Memberships, and Training | 25,500 | 24,919 | 581 |
| Travel | 15,000 | 8,829 | 6,171 |
| Safety Program | 1,000 | 186 | 814 |
| Furniture and Fixtures | 95,000 | 77,006 | 17,994 |
| Office Equipment | 20,000 | 13,788 | 6,212 |
| Waterline Construction | 7,700 | 7,700 | |
| Site Development - Jail | 155,000 | 123,489 | 31,511 |
| Fire Department Service Fees | 4,624 | 4,408 | 216 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|-----------------------------------|-----------------|--------------------------|---------------------------|
| <u>GENERAL FUND</u> (Continued) | | | |
| <u>Administration</u> (Continued) | | | |
| Contingent Appropriations: | | | |
| Reserve for Budget Transfers | \$ 793,332 | \$ | \$ 793,332 |
| Fringe Benefits: | | | |
| County Contributions- | | | |
| Social Security | 275,000 | 271,719 | 3,281 |
| Retirement | 475,000 | 466,130 | 8,870 |
| Vision Care | 46,000 | 45,032 | 968 |
| Life Insurance | 21,000 | 16,878 | 4,122 |
| Health and Dental Insurance | 470,000 | 461,116 | 8,884 |
| Disability Insurance | 50,000 | 45,382 | 4,618 |
| Worker's Compensation | 225,000 | 100,000 | 125,000 |
| Unemployment Insurance | 10,000 | 8,664 | 1,336 |
| Total Operating Budget | \$ 29,398,356 | \$ 23,317,344 | \$ 6,081,012 |
| Other Financing Uses: | | | |
| (a) Tax Anticipation Note- | | | |
| Principal | 5,000,000 | 5,000,000 | |
| (b) Transfer to Public Properties | | | |
| Corporation Fund | 216,645 | 216,646 | (1) |
| Total General Fund | \$ 34,615,001 | \$ 28,533,990 | \$ 6,081,011 |

ROAD AND BRIDGE FUND

Recreation and Culture

Parks:

| | | | |
|---------------------------------|------------|------------|-----------|
| Employee Salaries | \$ 340,000 | \$ 263,530 | \$ 76,470 |
| Overtime | 36,000 | 32,881 | 3,119 |
| Parks Supplies | 70,000 | 58,451 | 11,549 |
| Utilities | 20,500 | 19,832 | 668 |
| Building Maintenance and Repair | 5,000 | 1,361 | 3,639 |
| Park Construction Project | 100,287 | 84,937 | 15,350 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|---|-----------------|--------------------------|---------------------------|
| <u>ROAD AND BRIDGE FUND</u> (Continued) | | | |
| <u>General Government</u> | | | |
| Personnel Services: | | | |
| Salaries- | | | |
| Director of Public Works | \$ 58,177 | \$ 57,698 | \$ 479 |
| Maintenance Personnel | 223,000 | 222,005 | 995 |
| Secretary | 78,500 | 78,408 | 92 |
| Public Works Overtime | 25,000 | 20,819 | 4,181 |
| Professional Engineer Services | 30,000 | 21,250 | 8,750 |
| <u>Roads</u> | | | |
| Road Maintenance: | | | |
| Salaries- | | | |
| Road Worker | 780,000 | 772,541 | 7,459 |
| Overtime | 100,000 | 82,448 | 17,552 |
| Longevity Pay | 18,000 | 16,137 | 1,863 |
| Retro/Unused Sick Pay | 15,000 | | 15,000 |
| Major Road Projects | 518,520 | 228,588 | 289,932 |
| Building and Grounds | 6,777 | 6,000 | 777 |
| Equipment Repairs | 131,255 | 117,310 | 13,945 |
| Security Services | 2,000 | 600 | 1,400 |
| Solid Waste Collection | 16,950 | 15,605 | 1,345 |
| Asphalt | 587,400 | 557,437 | 29,963 |
| Crushed Stone and Gravel | 50,000 | 37,418 | 12,582 |
| Diesel Fuel | 37,000 | 35,743 | 1,257 |
| Garage Supplies | 35,112 | 30,654 | 4,458 |
| Gasoline | 100,000 | 64,820 | 35,180 |
| Lubricants | 10,000 | 8,000 | 2,000 |
| Repair Parts | 236,406 | 205,031 | 31,375 |
| Office Supplies | 7,958 | 5,845 | 2,113 |
| Road Materials | 84,170 | 52,498 | 31,672 |
| Sign Materials and Striping | 40,310 | 36,776 | 3,534 |
| Salt | 70,000 | 59,575 | 10,425 |
| Sand | 21,000 | 16,896 | 4,104 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|---------------------|--------------------------|---------------------------|
| <u>ROAD AND BRIDGE FUND</u> (Continued) | | | |
| <u>Roads</u> (Continued) | | | |
| Road Maintenance: (Continued) | | | |
| Tools | \$ 15,591 | \$ 9,417 | \$ 6,174 |
| Tires | 55,000 | 44,888 | 10,112 |
| Uniforms | 22,500 | 21,715 | 785 |
| Registrations, Memberships, and Training | 10,000 | 7,385 | 2,615 |
| Insurance Paid Repairs | 5,000 | | 5,000 |
| Telephone and Pager | 18,500 | 17,897 | 603 |
| Utilities | 28,150 | 18,587 | 9,563 |
| Water and Sewer | 2,500 | 944 | 1,556 |
| Communications | 4,000 | 2,886 | 1,114 |
| Road Equipment | 322,216 | 315,133 | 7,083 |
| Machinery and Equipment | 10,000 | 6,996 | 3,004 |
| Other Materials and Supplies | 1,000 | 491 | 509 |
| Building Renovation and Construction | 30,000 | 280 | 29,720 |
| <u>Administration</u> | | | |
| Contingent Appropriations: | | | |
| Reserve for Budget Transfers | 2,721 | | 2,721 |
| Fringe Benefits: | | | |
| County Contributions- | | | |
| Retirement | 123,000 | 120,270 | 2,730 |
| Social Security | 117,000 | 113,558 | 3,442 |
| Vision Care | 8,030 | 8,003 | 27 |
| Life Insurance | 4,500 | 3,203 | 1,297 |
| Health and Dental Insurance | 249,970 | 240,053 | 9,917 |
| Disability Insurance | 10,000 | 9,470 | 530 |
| Worker's Compensation | 100,000 | 100,000 | |
| Unemployment Insurance | 6,000 | 3,835 | 2,165 |
| Total Road and Bridge Fund | <u>\$ 5,000,000</u> | <u>\$ 4,256,105</u> | <u>\$ 743,895</u> |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|---|-----------------|--------------------------|---------------------------|
| <u>JAIL FUND</u> | | | |
| <u>Protection to Persons and Property</u> | | | |
| Office of Jailer: | | | |
| Personnel Services- | | | |
| Salaries- | | | |
| Jailer | \$ 54,000 | \$ 53,536 | \$ 464 |
| Jail Personnel | 1,560,000 | 1,546,768 | 13,232 |
| Holiday Pay | 59,000 | 55,896 | 3,104 |
| Longevity Pay | 17,000 | 8,883 | 8,117 |
| Overtime Pay | 332,700 | 326,856 | 5,844 |
| Operations: | | | |
| Legal Fees | 10,000 | 9,085 | 915 |
| Contracted Services - Transition | 21,000 | 20,520 | 480 |
| Data Processing | 18,000 | 17,766 | 234 |
| Equipment Repair | 39,000 | 38,620 | 380 |
| Custodial Supplies | 29,000 | 25,544 | 3,456 |
| Food Preparation and Serving | 10,000 | 9,700 | 300 |
| Food | 220,000 | 201,309 | 18,691 |
| Gasoline | 2,000 | 1,807 | 193 |
| Jail Linens | 5,500 | 3,827 | 1,673 |
| Office Supplies | 24,000 | 22,157 | 1,843 |
| Prisoner Clothing | 8,500 | 6,747 | 1,753 |
| Prisoner Hygiene | 8,000 | 6,561 | 1,439 |
| Medical Claims | 215,000 | 194,743 | 20,257 |
| Medical Contract | 45,000 | 37,500 | 7,500 |
| Solid Waste Collection | 6,000 | 5,666 | 334 |
| Staff Uniforms | 15,000 | 14,772 | 228 |
| Parking Fees | 22,000 | 22,000 | |
| Law Enforcement Equipment | 55,000 | 44,253 | 10,747 |
| Staff Travel | 3,000 | 1,832 | 1,168 |
| Telephone and Pagers | 30,000 | 25,768 | 4,232 |
| Utilities | 108,000 | 101,291 | 6,709 |
| Water and Sewer | 24,500 | 21,160 | 3,340 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| <u>JAIL FUND</u> (Continued) | | | |
| <u>Protection to Persons and Property</u> (Continued) | | | |
| Office of Jailer: (Continued) | | | |
| Vehicle Maintenance | \$ 7,000 | \$ 2,765 | \$ 4,235 |
| Housing Prisoners - Other Counties | 225,000 | 217,803 | 7,197 |
| Juvenile Detention: | | | |
| Personnel Salaries | 160,000 | 157,095 | 2,905 |
| Deputies Overtime | 29,000 | 28,649 | 351 |
| Longevity Pay | 1,500 | 1,356 | 144 |
| Holiday Pay | 11,000 | 3,992 | 7,008 |
| Department Supplies | 20,000 | 16,763 | 3,237 |
| <u>Debt Service</u> | | | |
| Jail Capital Lease Obligations: | | | |
| Interest | 218,400 | 218,377 | 23 |
| <u>Administration</u> | | | |
| General Services: | | | |
| Liability Insurance | 37,300 | 37,234 | 66 |
| Registrations, Memberships, and Training | 550 | 550 | |
| Staff Training | 4,000 | 2,645 | 1,355 |
| Contingent Appropriations: | | | |
| Reserve for Budget Transfers | 744 | | 744 |
| Fringe Benefits: | | | |
| County Contributions- | | | |
| Retirement | 174,000 | 172,212 | 1,788 |
| Social Security | 160,000 | 158,987 | 1,013 |
| Vision Care | 11,700 | 11,631 | 69 |
| Life Insurance | 6,800 | 6,132 | 668 |
| Health Insurance and Dental Insurance | 387,300 | 356,229 | 31,071 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|------------------------------------|-----------------|--------------------------|---------------------------|
| <u>JAIL FUND</u> (Continued) | | | |
| <u>Administration</u> (Continued) | | | |
| Fringe Benefits: (Continued) | | | |
| Disability Insurance | \$ 14,000 | \$ 11,667 | \$ 2,333 |
| Worker's Compensation | 125,000 | 125,000 | |
| Unemployment Insurance | 5,000 | 4,666 | 334 |
| Total Operating Budget | \$ 4,539,494 | \$ 4,358,320 | \$ 181,174 |
| Other Financing Uses: | | | |
| (c) Jail Capital Lease Obligation- | | | |
| Principal on Bonds | 120,506 | 120,506 | |
| Total Jail Fund | \$ 4,660,000 | \$ 4,478,826 | \$ 181,174 |

LOCAL GOVERNMENT ECONOMIC
ASSISTANCE FUND

Roads

| | | | |
|-------------------|-----------|----------|-----------|
| Road Maintenance: | | | |
| Road Materials | \$ 28,000 | \$ 8,102 | \$ 19,898 |

COMMUNITY DEVELOPMENT BLOCK
GRANT FUND

Administration

| | | | |
|-------------------------|-----------|--------|-----------|
| Economic Development: | | | |
| Administration | \$ 10,000 | \$ | \$ 10,000 |
| County Match/Grant | 100,000 | | 100,000 |
| Water Line Construction | 886,755 | | 886,755 |
| FEMA Grant Disbursement | 53,706 | 44,324 | 9,382 |
| Loans | 200,000 | | 200,000 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | <u>Final Budget</u> | <u>Budgeted Expenditures</u> | <u>Under (Over) Budget</u> |
|--|-------------------------|----------------------------------|------------------------------------|
| COMMUNITY DEVELOPMENT BLOCK <u>GRANT FUND</u> (Continued) | | | |
| <u>Administration</u> (Continued) | | | |
| Contingent Appropriations: | | | |
| Reserve for Transfers | \$ 209,539 | \$ | \$ 209,539 |
| Total Community Development Block Grant Fund | <u>\$ 1,460,000</u> | <u>\$ 44,324</u> | <u>\$ 1,415,676</u> |
| OCCUPATIONAL LICENSE <u>TAX FUND</u> | | | |
| <u>General Health and Sanitation</u> | | | |
| Mental Health/Mental Retardation: | | | |
| BAWAC Adult Work Activity | \$ 117,000 | \$ 107,250 | \$ 9,750 |
| Cancer Family Care-Counseling | 5,250 | 4,813 | 437 |
| Catholic Social Services | 72,000 | 72,000 | |
| Citizens Advocacy | 7,000 | 5,830 | 1,170 |
| Family Alliance/Self Help | 1,000 | 647 | 353 |
| Family Nurturing Center | 33,000 | 30,250 | 2,750 |
| Northern Kentucky Child Home- Outpatient Services | 36,000 | 33,000 | 3,000 |
| Exodus Mental Health | 7,930 | 7,271 | 659 |
| New Perceptions- | | | |
| Center Enrichment | 10,000 | 6,130 | 3,870 |
| Comprehensive Evaluation | 15,930 | 15,930 | |
| Infant Stimulation | 24,700 | 24,700 | |
| Work Activities | 25,000 | 20,292 | 4,708 |
| Supported Employment | 30,000 | 30,000 | |
| Capital Program | 14,034 | 14,034 | |
| Bathrooms | 10,000 | | 10,000 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|---|-----------------|--------------------------|---------------------------|
| OCCUPATIONAL LICENSE <u>TAX FUND</u> (Continued) | | | |
| <u>General Health and Sanitation</u> (Continued) | | | |
| Mental Health/Mental Retardation: (Continued) | | | |
| Northern Kentucky Mental Health/ Mental Retardation Board-Outpatient Evaluation | \$ 190,000 | \$ 158,333 | \$ 31,667 |
| Redwood School- | | | |
| Therapeutic Services | 15,990 | 15,990 | |
| Work Services | 40,000 | 40,000 | |
| Children Habilitation | 60,000 | 60,000 | |
| HVAC | 10,000 | 10,000 | |
| Short/Long Term Care- | | | |
| Respite | 15,000 | 10,750 | 4,250 |
| Supported Living | 90,000 | 82,500 | 7,500 |
| Supported Living - Capital | 15,294 | 15,295 | (1) |
| Transitions- | | | |
| Jail Group Treatment | 3,600 | 1,800 | 1,800 |
| Residential Treatment | 58,000 | 58,000 | |
| Women's Crisis Center- | | | |
| Preventative Education | 7,300 | 7,300 | |
| Counseling | 8,000 | 8,000 | |
| Welcome House Emergency Shelter | 4,000 | 3,000 | 1,000 |
| Welcome House Payee Program | 20,833 | 16,750 | 4,083 |
| Welcome House Windows | 10,000 | 8,208 | 1,792 |
| Mental Health Association Advocates | 8,000 | 7,337 | 663 |
| Holly Hill Children's Home | 5,000 | | 5,000 |
| Northern Kentucky Association for Retarded- | | | |
| Group Home | 15,000 | 13,750 | 1,250 |
| Easter Seal- | | | |
| Speech Therapy | 2,000 | 2,000 | |
| Adult Day Care | 3,500 | 3,500 | |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|---|-----------------|--------------------------|---------------------------|
| OCCUPATIONAL LICENSE <u>TAX FUND</u> (Continued) | | | |
| <u>General Health and Sanitation</u> (Continued) | | | |
| Mental Health/Mental Retardation: (Continued) | | | |
| Accounting Services | \$ 8,828 | \$ | \$ 8,828 |
| Mental Health Services- | | | |
| Adult Inmates | 32,961 | 32,963 | (2) |
| Juvenile Inmates | 16,275 | 16,273 | 2 |
| Kenton County Attorney-Psychiatric Evaluations | 35,000 | 30,566 | 4,434 |
| NKY ADD - Needs Assessment - Special Projects | 10,000 | | 10,000 |
| Other | 11,000 | | 11,000 |
| Prior Year Mental Health/Mental Retardation Claims | 110,000 | 91,943 | 18,057 |
| Mental Health/Mental Retardation Reserves | 617,631 | | 617,631 |
| <u>Social Services</u> | | | |
| Senior Citizens Program: | | | |
| Easter Seals-Adult Day Care | 34,000 | 34,000 | |
| Human Services-Emergency Assistance | 35,000 | 19,332 | 15,668 |
| Hearing Aid Bank-Emergency Assistance | 675 | | 675 |
| Senior Citizens- | | | |
| Respite | 7,000 | 7,000 | - |
| Outreach | 2,000 | 2,000 | |
| Home Delivered Meals | 208,000 | 193,099 | 14,901 |
| Homemaker/Chore | 50,000 | 38,421 | 11,579 |
| Lifeline in Northern Kentucky | 1,500 | 1,372 | 128 |
| Transportation | 41,000 | 37,302 | 3,698 |
| Ombudsman | 8,000 | 7,920 | 80 |
| Personal Care | 24,000 | 21,600 | 2,400 |
| Home Repair | 3,000 | | 3,000 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| OCCUPATIONAL LICENSE TAX FUND (Continued) | | | |
| <u>Social Services (Continued)</u> | | | |
| Senior Citizens Program: (Continued) | | | |
| Olsten-Personal Care | \$ 30,000 | \$ 27,378 | \$ 2,622 |
| United Home Care- | | | |
| Homemaker/Home Management | 19,000 | 12,500 | 6,500 |
| Personal Care | 24,000 | 19,179 | 4,821 |
| Respite | 2,500 | 2,500 | |
| Northern Kentucky ADD-Needs | | | |
| Assessment | 5,500 | | 5,500 |
| Legal Aid | 2,000 | 2,000 | |
| Senior Citizens of Northern Kentucky- | | | |
| Building Work | 50,000 | | 50,000 |
| Building Repair | 1,251 | 1,251 | |
| Panarama Apartments Brick Work | 30,000 | | 30,000 |
| People Working | 10,000 | 4,682 | 5,318 |
| Accounting Services | 4,410 | | 4,410 |
| Special Projects | 5,000 | | 5,000 |
| Prior Year Senior Claims | 50,000 | 40,205 | 9,795 |
| Senior Reserves | 136,788 | | 136,788 |
| Nursing and Health Care: | | | |
| Accounting Services | 8,828 | | 8,828 |
| Special Projects | 25,000 | 6,912 | 18,088 |
| Nursing and Health Care Reserves | 4,042,494 | | 4,042,494 |
| Transit Authority of Northern Kentucky | | | |
| Activities: | | | |
| Accounting Services | 35,295 | | 35,295 |
| Allocations | 4,529,182 | 4,529,182 | |
| Transporting School Children | 368,000 | 367,418 | 582 |
| Special Projects | 25,000 | | 25,000 |
| Bus Replacement | 139,975 | 139,924 | 51 |
| Reserves | 1,737,878 | | 1,737,878 |
| Transportation: | | | |
| Accounting Services | 17,640 | | 17,640 |
| Special Projects | 10,000 | 2,800 | 7,200 |
| Reserves | 3,217,841 | | 3,217,841 |

KENTON COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

| | Final Budget | Budgeted Expenditures | Under (Over) Budget |
|--|-----------------|--------------------------|---------------------------|
| OCCUPATIONAL LICENSE TAX FUND (Continued) | | | |
| <u>Administration</u> | | | |
| County Occupational License Tax: | | | |
| Refunds | \$ 125,000 | \$ 112,910 | \$ 12,090 |
| Total Operating Budget | \$ 16,898,813 | \$ 6,697,292 | \$ 10,201,521 |
| Other Financing Uses: | | | |
| (d) Transfers to Public Properties | | | |
| Corporation Funds- | | | |
| Health Care Facility Bond Principal | 755,000 | 755,000 | |
| Health Care Facility Bond Interest | 161,310 | 119,404 | 41,906 |
| Parking Facility Bond Principal | 555,000 | 555,000 | |
| Parking Facility Bond Interest | 879,876 | 879,875 | 1 |
| (e) Transfer to General Fund- | | | |
| Occupational License Tax Collection | 500,000 | 500,000 | |
| Total Occupational License Tax Fund | \$ 19,749,999 | \$ 9,506,571 | \$ 10,243,428 |
| Total Operating Budget - All Funds | \$ 57,324,663 | \$ 38,681,487 | \$ 18,643,176 |
| Other Financing Uses: | | | |
| (a) Tax Anticipation Note- | | | |
| Principal | 5,000,000 | 5,000,000 | |
| (b) Transfer to Public Properties | | | |
| Corporation Fund | 216,645 | 216,646 | (1) |
| (c) Jail Capital Lease Obligation- | | | |
| Principal on Bonds | 120,506 | 120,506 | |
| (d) Transfers to Public Properties | | | |
| Corporation Fund- | | | |
| Health Care Facility Bond Principal | 755,000 | 755,000 | |
| Health Care Facility Bond Interest | 161,310 | 119,404 | 41,906 |
| Parking Facility Bond Principal | 555,000 | 555,000 | |
| Parking Facility Bond Interest | 879,876 | 879,875 | 1 |
| (e) Transfer to General Fund- | | | |
| Occupational License Tax Collection | 500,000 | 500,000 | |
| TOTAL BUDGET - ALL FUNDS | \$ 65,513,000 | \$ 46,827,918 | \$ 18,685,082 |

SCHEDULE OF PUBLIC PROPERTIES
CORPORATION FUND EXPENDITURES

KENTON COUNTY
SCHEDULE OF PUBLIC PROPERTIES
CORPORATION FUND EXPENDITURES

Fiscal Year Ended June 30, 1999

| | |
|------------------------------------|----------------------|
| Parking Facilities Project: | |
| Construction Expense | <u>\$2,368,443</u> |
| Courthouse Facilities Project: | |
| Construction Expense | <u>\$ 14,450,105</u> |

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Richard L. Murgatroyd, Kenton County Judge/Executive
Honorable Rodney "Biz" Cain, Former Kenton County Judge/Executive
Members of the Kenton County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Kenton County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated May 3, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Kenton County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Kenton County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Richard L. Murgatroyd, Kenton County Judge/Executive
Honorable Rodney "Biz" Cain, Former Kenton County Judge/Executive
Members of the Kenton County Fiscal Court
Report on Compliance And On Internal Control Over Financial Reporting Based On An
Audit Of Financial Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
May 3, 2000

COMMENTS AND RECOMMENDATIONS

KENTON COUNTY
COMMENTS AND RECOMMENDATIONS

Fiscal Year Ended June 30, 1999

NONCOMPLIANCES AND PRIOR YEAR FINDINGS

1) The County Should Have A Written Agreement To Protect Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 1999, the county had bank deposits of \$22,371,981; FDIC insurance of \$300,000; and collateral pledged or provided of \$30,739,203. Even though the county obtained sufficient collateral of \$30,739,203, the pledge or provision of collateral was not approved by the board of directors of one depository institution or its loan committee, and there was no written agreement between the county and the depository institution, signed by both parties, securing the county's interest in the collateral. We recommend the county enter into a written agreement with the depository institution to secure the county's interest in the collateral pledged or provided by the depository institution. According to federal law, 12 U.S.C.A. § 1823(e), this agreement, in order to be recognized as valid by the FDIC, should be (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

County Judge/Executive's Response:

We are obtaining a collateral security agreement for the bank holding the county insurance fund.

2) The County Should Maintain A Detailed Property And Equipment List For The Jail

The Uniform System of Accounts for Kentucky Counties requires that a detailed property and equipment list be maintained. Our auditors recommended that a list be prepared for the jail in the prior year. This includes a list of all county properties (office furnishings, office equipment, vehicles, etc.), as well as tagging all county properties. We recommend that the county complete a detailed list for jail assets.

Former Jailer's Response:

Mr. Younger understands.

Current Jailer's Response:

Detailed inventory to be taken in jail prior to end of current fiscal year.

Current Judge/Executive's Response:

A audit will be completed and updated annually.

KENTON COUNTY
COMMENTS AND RECOMMENDATIONS
Fiscal Year Ended June 30, 1999
(Continued)

REPORTABLE CONDITIONS

3) The Current Jailer Should Implement Proper Accounting and Reporting Standards

The current Jailer did not follow proper accounting and reporting standards as evidenced by the following deficiencies:

- A. Bank deposits were not reconciled to a daily checkout sheet.
- B. Bank deposits were not made on a timely basis.
- C. Receipts and disbursements ledgers were not completed.
- D. Ledgers were not reconciled to the official bank account on a monthly basis.

These requirements are prescribed by the state local finance officer pursuant to KRS 68.210 and are to be utilized for jail commissary funds maintained pursuant to KRS 441.135. We recommend the current Jailer implement proper accounting and reporting standards.

Current Jailer's Response:

Daily logs of monies will be kept beginning Monday, May 15, 2000. This was approved by state auditor. Profit account is currently reconciled on a monthly basis. Swanson commissary account will also be reconciled on a monthly basis.

Current Judge/Executive's Response:

So noted, and the jailer will be advised.

4) The Former Jailer Should Have Deposited Receipts Intact Daily And Reconciled These Receipts To Daily Checkout Sheets

The State Local Finance Officer, under the authority of KRS 68.210, established minimum accounting requirements which include depositing receipts intact on a daily basis and reconciling these receipts to a daily checkout sheet. These daily checkout sheets should in turn be reconciled to a receipts ledger. Pursuant to KRS 441.335, the Jailer should keep a book of accounts of all receipts and disbursements of the Jail Commissary Fund. In the course of our audit, we noted that receipts were not deposited intact daily, nor were the receipts reconciled to daily checkout sheets. Deposit slips say "list" for total. These lists are sheets of property (what is on the prisoner at the time of incarceration) and intake lists (amounts deposited for prisoners by family, etc.) These are the only "receipts" records available. We recommend compliance with these statutes in the future.

Former Jailer's Response:

Mr. Younger understands.

Current Judge/Executive's Response:

Agreed.

CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

KENTON COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

Appendix A

CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

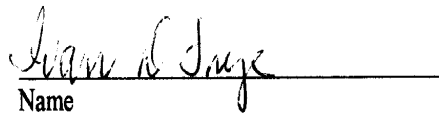
KENTON COUNTY FISCAL COURT

The Kenton County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name

County Judge/Executive



Name

County Treasurer

CPA AUDIT REPORT ON KENTON COUNTY GOLF COURSE

JUNE 30, 1999

Appendix B

